

## CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1992 THROUGH JUNE 30, 1992  
(Adopted by the California State Board of Equalization, December 11, 1991)

### INSTRUCTIONS

**REPORTING PROCEDURE** - Timber tax returns must be reported by the Timber Tax Account Number of the timber owner. The return shall include only timber having the same ownership as shown for the registration of the account.

The Timber Tax Harvest Report is completed first by the taxpayer in order to prepare the Timber Tax Return. The taxpayer must maintain records to report the timber for each timber harvest operation separately as defined below.

**TAX RATE** - The tax rate for the period of this schedule is 2.9%.

#### TIMBER HARVEST OPERATION -

- A. A harvest on private land for an entire Timber Harvesting Plan, Notice of Timber Operations or Emergency Notice, or a combination of these within the same geographical area, as submitted to the Department of Forestry.
- B. A harvest on public land for an entire timber sale contract between a public agency and a purchaser.

**HARVEST VALUE SCHEDULE** - The appropriate schedule provides the timber values to be used by the timber owner for preparing the Timber Tax Harvest Report and the Timber Tax Return. Nine timber value areas are designated within the State, and the taxpayer must use the appropriate harvest value schedule for timber harvested within the specified area. Timber value areas are shown on the map, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

**SPECIES** - Timber species or products are reported by using the appropriate code as shown in the harvest value table. Jeffrey pine is reported as ponderosa pine except where Jeffrey pine is shown in the table. Western white pine is reported as sugar pine. Fir includes white fir, red fir and Shasta red fir. Miscellaneous conifers include lodgepole pine, knobcone pine, digger pine, mountain hemlock and other evergreen species not listed in the table. Coastal whitewoods in areas 1 and 2 include grand fir, spruce, western hemlock and western redcedar. Residual old growth redwood in Area 1 is the remaining old growth redwood trees harvested from an area whereon 70 percent or more of the volume in the original stand has been removed. Unsound sapwood logs are to be reported along with the other volumes for a particular species code.

**CULL LOGS** - A cull log is any log that, when scaled, shows less than 1/4 of its gross volume as sound, usable lumber. Cull logs are to be reported in gross M board feet. Unsound sapwood logs are not classified as cull logs.

**OLD GROWTH OR YOUNG GROWTH** - The taxpayer must report the timber as either old growth or young growth, providing the quantity in each category. The taxpayer shall use the following characteristics to classify volumes for certain species as either old growth or young growth timber. The timber values are based upon this classification and the old growth timber is usually rated for size-quality.

This system is designed for rating standing timber, not logs; therefore, the upper logs of old growth trees shall be placed in the old growth category.

The taxpayer must give full consideration to all of the characteristics of the timber. An individual characteristic, such as age, shall not be used in this classification. The appropriate category shall be

## INSTRUCTIONS

selected if a majority of the characteristics appear under that category. It is suggested that this classification be made by a registered professional forester based upon an inventory or a statistical sample of the timber utilizing the given characteristics. If log scalers are used to rate the timber, their rating must also be based on the following characteristics.

Characteristics	<u>Old Growth Timber</u>	<u>Young Growth Timber</u>
Wood	Produces high quality lumber with fewer knots in lower logs.	Produces lower quality lumber and more knots in lower logs.
Age	Mature and overmature trees 150 years and over, except in the redwood--Douglas-fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.	Younger trees under 150 years except in the redwood--Douglas-fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.
Crown	Branches may be downturned and the tops may be rounded or flat.	Branches are usually upturned and the tops are usually pointed.
Bark	Dependent upon species, bark is typical of older mature trees as described in dendrology books.	Dependent upon species, bark is typical of younger trees as described in dendrology books.
Growth	Trees are generally growing increasingly slower as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows six annual rings or more per inch.	Trees are generally growing fast as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows less than six annual rings per inch.

**SALVAGE TIMBER** - Salvage values are used for reporting salvage timber removed from an area designated for salvage logging. Salvage logging may occur whenever the prompt removal of timber is essential to avoid its deterioration. For old growth redwood, salvage logging includes the removal of dead or down trees previously left as unmerchantable in an earlier harvest.

1. Salvage timber includes only dead, dying, damaged or down trees removed from the area of salvage logging.
2. Live, healthy trees removed from the area of salvage logging do not qualify for salvage values.
3. Dead, dying, damaged or down trees should not be reported as salvage timber if they are removed as a part of a normal harvest.

**LOGGING SYSTEM** - The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging code numbers are as follows: Tractor (includes skidding with winch, endlining) -1, High-lead cable -2, Short-span skyline - 3, Long-span skyline - 4, and Helicopter - 5. Skyline logging settings are classified by the actual external yarding distance on the slope: Short-span has a maximum length of 1500 feet and long-span is over 1500 feet.

**VOLUMES** - All volumes are net Scribner short-log scale (20 feet maximum scaling length) except where indicated otherwise in Table 1. For national forest timber sold on scaled volume billings, the Forest Service statements of account (billing statements) shall be the basis for tax payment. To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144. ( $T" \times W" \times L" \div 144 = \text{Board Feet per Piece}$ ).

## INSTRUCTIONS

**TABLES** - The harvest value schedule for each timber value area has six separate tables to provide the taxpayer with the taxable value of harvested timber. Timber values are shown as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the Timber Tax Harvest Report.

**VALUE DEDUCTIONS** - Low volume harvests may qualify for reduction of harvest values. Volume limits and deduction amounts are shown at the bottom of each of the harvest value tables except Table 1, Miscellaneous Harvest Values, where no deduction is allowed. The small total volume deduction is applicable to all qualified timber harvest operations, however the low average volume per acre deduction is not applicable to salvage timber. Either or both deductions may be used if the operation meets the applicable limitations. The volume computations are based upon all timber in the total harvest operation without regard to the time of harvesting. The total net volume of all species of timber to be removed on the entire timber harvest operation (excluding defect, cull logs and miscellaneous products in Table 1) is used to determine whether the operation qualifies for the small total volume deduction. This figure is then divided by the total acres to be cut on the entire timber harvest operation to determine the average net volume per acre.

**TIMBER TAX OFFICES** - Please contact the Timber Tax Division if you need assistance.

Sacramento - 1719-24th Street, Sacramento, CA 95816  
P.O. Box 942879, Sacramento, CA 94279-0001  
Telephone (916) 445-6964

Eureka - 134 D Street, Suite 303, P.O. Box 4866, Eureka, CA 95501  
Telephone (707) 445-6502

Redding - 2400 Washington Avenue, Suite 210, Redding, CA 96001  
Telephone (916) 225-2670

### PRIVACY NOTICE - INFORMATION FURNISHED THE BOARD OF EQUALIZATION IS HELD CONFIDENTIAL

The Information Practices Act of 1977 requires this agency to provide the following notice to individual taxpayers who are asked by the State Board of Equalization to supply information:

The principal purpose for which the requested information will be used is to administer the California Timber Yield Tax Law. This includes the determination and collection of the correct amount of tax.

An individual taxpayer has the right of access to personal information about himself or herself in records maintained by the State Board of Equalization. The Board official responsible for maintaining Timber Tax information is the Timber Tax Division Chief, Department of Property Taxes, 1719 24th Street, Sacramento, CA 95816, Telephone (916) 445-6964.

The California Revenue and Taxation Code, Part 18.5 (Timber Yield Tax), requires individuals and other persons meeting certain requirements to file applications for registration and tax returns in such form as prescribed by the State Board of Equalization.

It is mandatory that such individuals and other persons furnish all the required information requested by applications for registration, tax returns and other related data, except that the furnishing of social security numbers by individual applicants for Timber Yield Tax Accounts is voluntary. In addition, the law provides penalties for failure to file a return, for failure to furnish specific information required, for failure to supply information required by law or regulations, and for furnishing fraudulent information.

Information individuals and other taxpayers furnish to the State Board of Equalization may be given to federal, state and local government agencies as authorized by law.

## TIMBER VALUE AREAS

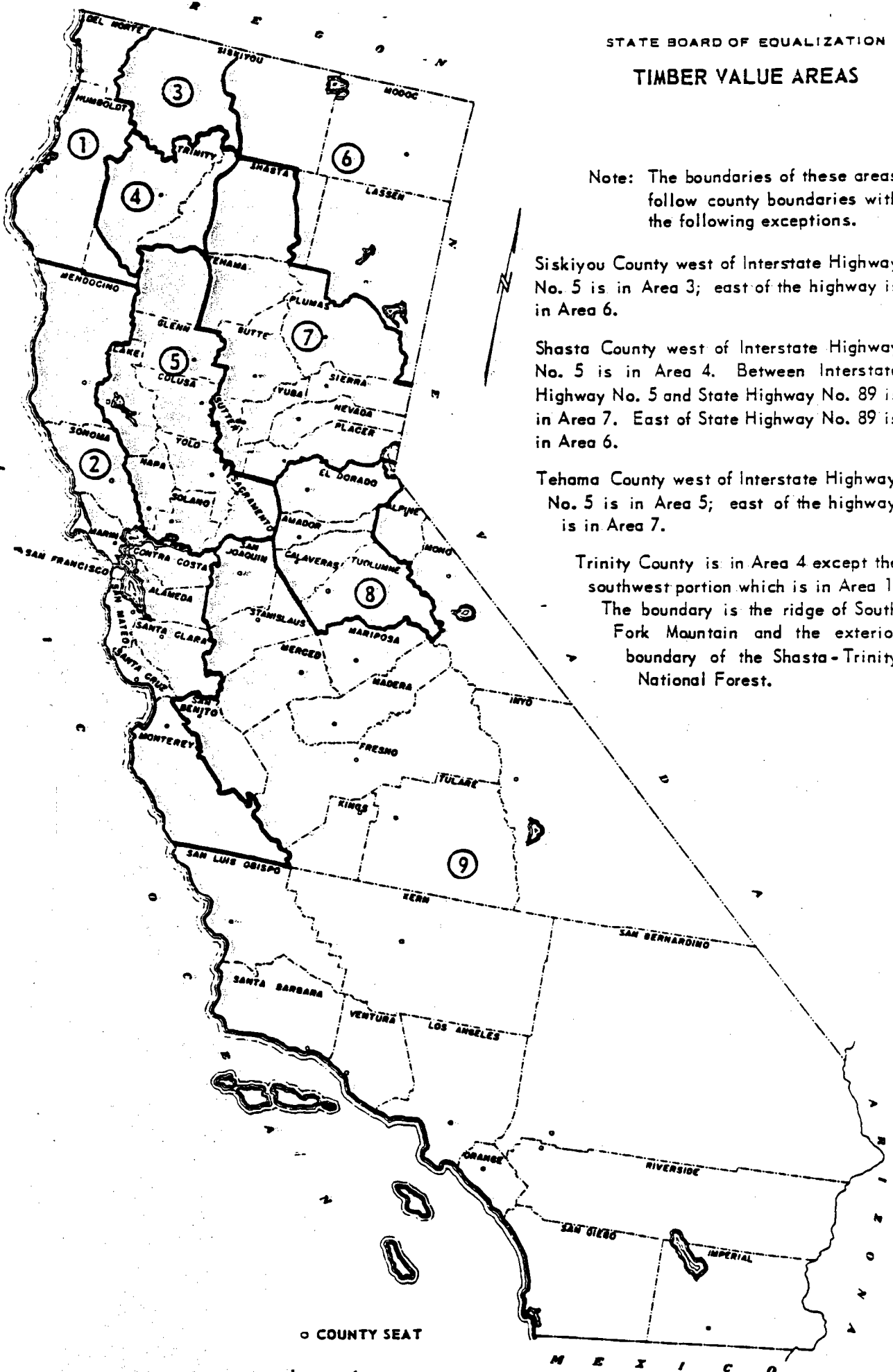
Note: The boundaries of these areas follow county boundaries with the following exceptions.

Siskiyou County west of Interstate Highway No. 5 is in Area 3; east of the highway is in Area 6.

Shasta County west of Interstate Highway No. 5 is in Area 4. Between Interstate Highway No. 5 and State Highway No. 89 is in Area 7. East of State Highway No. 89 is in Area 6.

Tehama County west of Interstate Highway No. 5 is in Area 5; east of the highway is in Area 7.

Trinity County is in Area 4 except the southwest portion which is in Area 1. The boundary is the ridge of South Fork Mountain and the exterior boundary of the Shasta-Trinity National Forest.



○ COUNTY SEAT

# CALIFORNIA STATE BOARD OF EQUALIZATION

## HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1992 THROUGH JUNE 30, 1992 (Adopted by the California State Board of Equalization, December 11, 1991)

**TABLE 1, MISCELLANEOUS HARVEST VALUES** - This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, fuelwood, chipwood, poles, posts, split products and cull logs. Cull logs are to be reported in adjusted gross M board feet. For cull logs scaled in tons, use a conversion factor of 4 tons per gross M board feet, Scribner scale. Except for split products, the items in this table are to be reported in the column for other unit measure on the Timber Tax Harvest Report.

**TABLE 2, SIZE-QUALITY RATING FOR OLD GROWTH** - This table shows the log sizes used to rate the listed species of old growth timber. The taxpayer determines the appropriate size-quality code as 1, 2, or 3 based upon the average net volume per 16' log. The average volume per log is for the reported quarterly volume within the harvest operation. It is calculated by dividing the net volume by the actual number of short-log scaling segments. (An estimate of the number of scaling segments may be made by dividing the total lineal feet by 16.) Cull logs are excluded from this determination.

**TABLE 3, OLD GROWTH HARVEST VALUES** - This table shows the harvest values for such timber by species, size-quality if required, and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

**TABLE 4, YOUNG GROWTH HARVEST VALUES** - This table shows the harvest values for such timber by species and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

**TABLE 5, SALVAGE OLD GROWTH HARVEST VALUES** - This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

**TABLE 6, SALVAGE YOUNG GROWTH HARVEST VALUES** - This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

**TABLE 1--MISCELLANEOUS HARVEST VALUES**

SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Cull logs	CUL	Adj. Gross M board feet	5.00
Fuelwood, hardwood	FWH	Cords	15.00
Fuelwood, miscellaneous	FWM	Cords	10.00
Pulp chipwood & hardwood logs	HW	Tons of logs	5.00
Woods-produced fuel chips	CS	Bone Dry Tons	0.00
Poles & piling, small (20' - 40')	PS	Lineal feet	.40
Poles & piling, medium (41' - 60')	PM	Lineal feet	.70
Poles & piling, large (61' -up)	PL	Lineal feet	1.00
Posts, round	PST	8 lineal feet	.20
Split products, redwood	TR	Net M board feet	60.00
Split products, miscellaneous	TM	Net M board feet	10.00

No deduction for this table.



**HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1992 THROUGH JUNE 30, 1992**  
**(Adopted by the California State Board of Equalization, December 11, 1991)**

**TIMBER VALUE AREA 1**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 850	850 - 530	Under 530
Redwood, Residual	Over 535	535 - 360	Under 360
Douglas-fir	Over 430	430 - 310	Under 310

**TABLE 3--OLD GROWTH HARVEST VALUES**  
**(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	600	590	575	555	460
		2	525	515	500	480	385
		3	475	465	450	430	335
Redwood, residual	RRO	1	525	515	500	480	385
		2	475	465	450	430	335
		3	375	365	350	330	235
Douglas-fir	DFO	1	450	440	425	405	310
		2	365	355	340	320	225
		3	265	255	240	220	125
Ponderosa pine	PPO	-	340	330	315	295	200
Sugar pine	SPO	-	360	350	335	315	220
Fir, inland	FO	-	90	80	65	45	1
Incense-cedar	ICO	-	160	150	135	115	20
Whitewoods, coastal	WVO	-	90	80	65	45	1
Port-Orford-cedar	PCO	-	3,500	3,490	3,475	3,455	3,360
Conifers, misc.	CMO	-	30	20	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 1

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	375	365	350	330	235
Douglas-fir	DFY	265	255	240	220	125
Ponderosa pine	PPY	140	130	115	95	1
Sugar pine	SPY	140	130	115	95	1
Fir, inland	FY	90	80	65	45	1
Incense-cedar	ICY	160	150	135	115	20
Whitewoods, coastal	WWY	90	80	65	45	1
Port-Orford-cedar	PCY	160	150	135	115	20
Conifers, miscellaneous	CMY	30	20	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	200	190	175	155	60
Salvage sugar pine	ZSP	210	200	185	165	70
Salvage fir, inland	ZF	45	35	20	1	1
Salvage Douglas-fir	ZDF	265	255	240	220	125
Salvage incense-cedar	ZIC	80	70	55	35	1
Salvage Port-Orford-cedar	ZPC	1,750	1,740	1,725	1,705	1,610
Salvage misc. conifers	ZCM	20	10	1	1	1
Salvage redwood	ZR	300	290	275	255	160
Salvage whitewoods, coastal	ZWW	45	35	20	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	70	60	45	25	1
Salvage sugar pine	ASP	70	60	45	25	1
Salvage fir, inland	AF	45	35	20	1	1
Salvage Douglas-fir	ADF	185	175	160	140	45
Salvage incense-cedar	AIC	80	70	55	35	1
Salvage Port-Orford-cedar	APC	100	90	75	55	1
Salvage misc. conifers	ACM	20	10	1	1	1
Salvage redwood	AR	190	180	165	145	50
Salvage whitewoods, coastal	AWW	45	35	20	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.



HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1992 THROUGH JUNE 30, 1992  
(Adopted by the California State Board of Equalization, December 11, 1991)

TIMBER VALUE AREA 2  
MENDOCINO COUNTY ONLY

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 320	320 - 195	Under 195

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	500	490	475	455	360
		2	425	415	400	380	285
		3	350	340	325	305	210
Douglas-fir	DF0	-	230	220	205	185	90
Ponderosa pine	PP0	-	260	250	235	215	120
Sugar pine	SP0	-	280	270	255	235	140
Fir, inland	FO	-	70	60	45	25	1
Incense-cedar	IC0	-	130	120	105	85	1
Whitewoods, coastal	WW0	-	70	60	45	25	1
Conifers, misc.	CM0	-	30	20	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

**TIMBER VALUE AREA 2  
MENDOCINO COUNTY ONLY**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	350	340	325	305	210
Douglas-fir	DFY	230	220	205	185	90
Ponderosa pine	PPY	110	100	85	65	1
Sugar pine	SPY	110	100	85	65	1
Fir, inland	FY	70	60	45	25	1
Incense-cedar	ICY	130	120	105	85	1
Whitewoods, coastal	WWY	70	60	45	25	1
Conifers, miscellaneous	CMY	30	20	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	130	120	105	85	1
Salvage sugar pine	ZSP	140	130	115	95	1
Salvage fir, inland	ZF	35	25	10	1	1
Salvage Douglas-fir	ZDF	115	105	90	70	1
Salvage incense-cedar	ZIC	65	55	40	20	1
Salvage misc. conifers	ZCM	20	10	1	1	1
Salvage redwood	ZR	215	205	190	170	75
Salvage whitewoods, coastal	ZWW	35	25	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	55	45	30	10	1
Salvage sugar pine	ASP	55	45	30	10	1
Salvage fir, inland	AF	35	25	10	1	1
Salvage Douglas-fir	ADF	115	105	90	70	1
Salvage incense-cedar	AIC	65	55	40	20	1
Salvage misc. conifers	ACM	20	10	1	1	1
Salvage redwood	AR	175	165	150	130	35
Salvage whitewoods, coastal	AWW	35	25	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1992 THROUGH JUNE 30, 1992  
(Adopted by the California State Board of Equalization, December 11, 1991)

TIMBER VALUE AREA 2  
SOUTHERN PORTION\*

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	-	425	415	400	380	285
Douglas-fir	DFO	-	215	205	190	170	75
Ponderosa pine	PPO	-	170	160	145	125	30
Sugar pine	SPO	-	170	160	145	125	30
Fir, inland	FO	-	60	50	35	15	1
Whitewoods, coastal	WFO	-	60	50	35	15	1
Conifers, misc.	CMO	-	30	20	5	1	1

1. Deduct \$40 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
3. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
4. \$1 per M is minimum harvest value after adjustment.

\* The southern portion of timber value area 2 consists of the following 9 counties: Alameda, Contra Costa, Marin, Monterey, San Francisco, San Mateo, Santa Clara, Santa Cruz and Sonoma.

**TIMBER VALUE AREA 2  
SOUTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	340	330	315	295	200
Douglas-fir	DFY	215	205	190	170	75
Ponderosa pine	PPY	90	80	65	45	1
Sugar pine	SPY	90	80	65	45	1
Fir, inland	FY	60	50	35	15	1
Whitewoods, coastal	WWY	60	50	35	15	1
Conifers, miscellaneous	CMY	30	20	5	1	1

1. Deduct \$40 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
3. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
4. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	85	75	60	40	1
Salvage sugar pine	ZSP	85	75	60	40	1
Salvage fir, inland	ZF	30	20	5	1	1
Salvage Douglas-fir	ZDF	110	100	85	65	1
Salvage misc. conifers	ZCM	20	10	1	1	1
Salvage redwood	ZR	215	205	190	170	75
Salvage whitewoods, coastal	ZWW	30	20	5	1	1

1. Deduct \$20 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	45	35	20	1	1
Salvage sugar pine	ASP	45	35	20	1	1
Salvage fir, inland	AF	30	20	5	1	1
Salvage Douglas-fir	ADF	110	100	85	65	1
Salvage misc. conifers	ACM	20	10	1	1	1
Salvage redwood	AR	170	160	145	125	30
Salvage whitewoods, coastal	AWW	30	20	5	1	1

1. Deduct \$20 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
3. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1992 THROUGH JUNE 30, 1992  
(Adopted by the California State Board of Equalization, December 11, 1991)

TIMBER VALUE AREA 3

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas-fir	Over 320	320 - 220	Under 220

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	470	460	440	425	330
		2	420	410	390	375	280
		3	360	350	330	315	220
Sugar pine	SPO	1	490	480	460	445	350
		2	460	450	430	415	320
		3	380	370	350	335	240
Fir	FO	-	190	180	160	145	50
Douglas-fir	DFO	1	410	400	380	365	270
		2	360	350	330	315	220
		3	310	300	280	265	170
Incense-cedar	ICO	-	190	180	160	145	50
Port-Orford-cedar	PCO	-	1,000	990	970	955	860
Conifers, misc.	CMO	-	80	70	50	35	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 3

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	230	220	200	185	90
Sugar pine	SPY	250	240	220	205	110
Fir	FY	140	130	110	95	1
Douglas-fir	DFY	270	260	240	225	130
Incense-cedar	ICY	115	105	85	70	1
Port-Orford-cedar	PCY	110	100	80	65	1
Conifers, miscellaneous	CMY	80	70	50	35	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	250	240	220	205	110
Salvage sugar pine	ZSP	250	240	220	205	110
Salvage fir	ZF	110	100	80	65	1
Salvage Douglas-fir	ZDF	230	220	200	185	90
Salvage incense-cedar	ZIC	110	100	80	65	1
Salvage Port-Orford-cedar	ZPC	500	490	470	455	360
Salvage misc. conifers	ZCM	35	25	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	140	130	110	95	1
Salvage sugar pine	ASP	140	130	110	95	1
Salvage fir	AF	90	80	60	45	1
Salvage Douglas-fir	ADF	170	160	140	125	30
Salvage incense-cedar	AIC	100	90	70	55	1
Salvage Port-Orford-cedar	APC	70	60	40	25	1
Salvage misc. conifers	ACM	35	25	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1992 THROUGH JUNE 30, 1992  
(Adopted by the California State Board of Equalization, December 11, 1991)**

**TIMBER VALUE AREA 4**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas-fir	Over 320	320 - 220	Under 220

**TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	470	460	435	425	330
		2	445	435	410	400	305
		3	370	360	335	325	230
Sugar pine	SPO	1	495	485	460	450	355
		2	460	450	425	415	320
		3	380	370	345	335	240
Fir	FO	-	190	180	155	145	50
Douglas-fir	DFO	1	400	390	365	355	260
		2	350	340	315	305	210
		3	300	290	265	255	160
Incense-cedar	ICO	-	210	200	175	165	70
Port-Orford-cedar	PCO	-	1,000	990	965	955	860
Conifers, misc.	CMO	-	100	90	65	55	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 4

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	200	190	165	155	60
Sugar pine	SPY	200	190	165	155	60
Fir	FY	160	150	125	115	20
Douglas-fir	DFY	275	265	240	230	135
Incense-cedar	ICY	150	140	115	105	10
Port-Orford-cedar	PCY	150	140	115	105	10
Conifers, miscellaneous	CMY	100	90	65	55	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	275	265	240	230	135
Salvage sugar pine	ZSP	275	265	240	230	135
Salvage fir	ZF	130	120	95	85	1
Salvage Douglas-fir	ZDF	275	265	240	230	135
Salvage incense-cedar	ZIC	110	100	75	65	1
Salvage Port-Orford-cedar	ZPC	500	490	465	455	360
Salvage misc. conifers	ZCM	35	25	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	150	140	115	105	10
Salvage sugar pine	ASP	150	140	115	105	10
Salvage fir	AF	100	90	65	55	1
Salvage Douglas-fir	ADF	175	165	140	130	35
Salvage incense-cedar	AIC	100	90	65	55	1
Salvage Port-Orford-cedar	APC	100	90	65	55	1
Salvage misc. conifers	ACM	35	25	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.



HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1992 THROUGH JUNE 30, 1992  
(Adopted by the California State Board of Equalization, December 11, 1991)

TIMBER VALUE AREA 5

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas-fir	Over 320	320 - 220	Under 220

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	400	390	365	355	260
		2	360	350	325	315	220
		3	280	270	245	235	140
Sugar pine	SPO	1	410	400	375	365	270
		2	370	360	335	325	230
		3	290	280	255	245	150
Fir	FO	-	150	140	115	105	10
Douglas-fir	DFO	1	260	250	225	215	120
		2	230	220	195	185	90
		3	190	180	155	145	50
Incense-cedar	ICO	-	170	160	135	125	30
Conifers, misc.	CMO	-	60	50	25	15	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 5

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	170	160	135	125	30
Sugar pine	SPY	170	160	135	125	30
Fir	FY	120	110	85	75	1
Douglas-fir	DFY	180	170	145	135	40
Incense-cedar	ICY	120	110	85	75	1
Conifers, misc.	CMY	50	40	15	5	1
Redwood	RY	310	300	275	265	170

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	160	150	125	115	20
Salvage sugar pine	ZSP	160	150	125	115	20
Salvage fir	ZF	70	60	35	25	1
Salvage Douglas-fir	ZDF	130	120	95	85	1
Salvage incense-cedar	ZIC	90	80	55	45	1
Salvage misc. conifers	ZCM	50	40	15	5	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	100	90	65	55	1
Salvage sugar pine	ASP	100	90	65	55	1
Salvage fir	AF	50	40	15	5	1
Salvage Douglas-fir	ADF	90	80	55	45	1
Salvage incense-cedar	AIC	80	70	45	35	1
Salvage misc. conifers	ACM	35	25	1	1	1
Salvage redwood	AR	155	145	120	110	15

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1992 THROUGH JUNE 30, 1992**  
**(Adopted by the California State Board of Equalization, December 11, 1991)**

**TIMBER VALUE AREA 6**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas-fir	Over 380	380 - 250	Under 250

**TABLE 3--OLD GROWTH HARVEST VALUES**  
**(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	530	520	490	480	390
		2	470	460	430	420	330
		3	400	390	360	350	260
Sugar pine	SPO	1	530	520	490	480	390
		2	470	460	430	420	330
		3	400	390	360	350	260
Fir	FO	-	190	180	150	140	50
Douglas-fir	DFO	1	310	300	270	260	170
		2	280	270	240	230	140
		3	260	250	220	210	120
Incense-cedar	ICO	-	210	200	170	160	70
Conifers, misc.	CMO	-	120	110	80	70	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 6

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	220	210	180	170	80
Sugar pine	SPY	220	210	180	170	80
Fir	FY	170	160	130	120	30
Douglas-fir	DFY	230	220	190	180	90
Incense-cedar	ICY	150	140	110	100	10
Conifers, miscellaneous	CMY	120	110	80	70	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	250	240	210	200	110
Salvage sugar pine	ZSP	250	240	210	200	110
Salvage fir	ZF	100	90	60	50	1
Salvage Douglas-fir	ZDF	150	140	110	100	10
Salvage incense-cedar	ZIC	110	100	70	60	1
Salvage misc. conifers	ZCM	50	40	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	150	140	110	100	10
Salvage sugar pine	ASP	150	140	110	100	10
Salvage fir	AF	85	75	45	35	1
Salvage Douglas-fir	ADF	110	100	70	60	1
Salvage incense-cedar	AIC	100	90	60	50	1
Salvage misc. conifers	ACM	50	40	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1992 THROUGH JUNE 30, 1992**  
**(Adopted by the California State Board of Equalization, December 11, 1991)**

**TIMBER VALUE AREA 7**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas-fir	Over 380	380 - 250	Under 250

**TABLE 3--OLD GROWTH HARVEST VALUES**  
**(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	470	460	430	415	330
		2	440	430	400	385	300
		3	380	370	340	325	240
Sugar pine	SPO	1	480	470	440	425	340
		2	440	430	400	385	300
		3	400	390	360	345	260
Fir	FO	-	190	180	150	135	50
Douglas-fir	DFO	1	310	300	270	255	170
		2	280	270	240	225	140
		3	250	240	210	195	110
Incense-cedar	ICO	-	210	200	170	155	70
Conifers, misc.	CMO	-	120	110	80	65	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 7

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	240	230	200	185	100
Sugar pine	SPY	240	230	200	185	100
Fir	FY	150	140	110	95	10
Douglas-fir	DFY	220	210	180	165	80
Incense-cedar	ICY	140	130	100	85	1
Conifers, miscellaneous	CMY	80	70	40	25	1
Jeffrey pine*	JPY	240	230	200	185	100

\* On the eastern slope of the Sierra Nevada only.

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	200	190	160	145	60
Salvage sugar pine	ZSP	200	190	160	145	60
Salvage fir	ZF	105	95	65	50	1
Salvage Douglas-fir	ZDF	150	140	110	95	10
Salvage incense-cedar	ZIC	120	110	80	65	1
Salvage misc. conifers	ZCM	70	60	30	15	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	140	130	100	85	1
Salvage sugar pine	ASP	140	130	100	85	1
Salvage fir	AF	70	60	30	15	1
Salvage Douglas-fir	ADF	120	110	80	65	1
Salvage incense-cedar	AIC	80	70	40	25	1
Salvage misc. conifers	ACM	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1992 THROUGH JUNE 30, 1992  
(Adopted by the California State Board of Equalization, December 11, 1991)

TIMBER VALUE AREA 8

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas-fir	Over 380	380 - 250	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	450	440	410	395	310
		2	410	400	370	355	270
		3	370	360	330	315	230
Sugar pine	SPO	1	470	460	430	415	330
		2	430	420	390	375	290
		3	380	370	340	325	240
Fir	FO	-	160	150	120	105	20
Douglas-fir	DFO	1	240	230	200	185	100
		2	220	210	180	165	80
		3	200	190	160	145	60
Incense-cedar	ICO	-	190	180	150	135	50
Conifers, misc.	CMO	-	80	70	40	25	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 8

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	200	190	160	145	60
Sugar pine	SPY	200	190	160	145	60
Fir	FY	140	130	100	85	1
Douglas-fir	DFY	180	170	140	125	40
Incense-cedar	ICY	140	130	100	85	1
Conifers, miscellaneous	CMY	70	60	30	15	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	240	230	200	185	100
Salvage sugar pine	ZSP	250	240	210	195	110
Salvage fir	ZF	120	110	80	65	1
Salvage Douglas-fir	ZDF	150	140	110	95	10
Salvage incense-cedar	ZIC	130	120	90	75	1
Salvage misc. conifers	ZCM	80	70	40	25	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	140	130	100	85	1
Salvage sugar pine	ASP	140	130	100	85	1
Salvage fir	AF	100	90	60	45	1
Salvage Douglas-fir	ADF	120	110	80	65	1
Salvage incense-cedar	AIC	110	100	70	55	1
Salvage misc. conifers	ACM	50	40	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.



**HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1992 THROUGH JUNE 30, 1992**  
**(Adopted by the California State Board of Equalization, December 11, 1991)**

**TIMBER VALUE AREA 9**  
**NORTHERN PORTION\***

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360

**TABLE 3--OLD GROWTH HARVEST VALUES**  
**(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	340	330	300	285	200
		2	280	270	240	225	140
		3	220	210	180	165	80
Sugar pine	SPO	1	360	350	320	305	220
		2	300	290	260	245	160
		3	240	230	200	185	100
Fir	FO	-	90	80	50	35	1
Douglas-fir	DFO	-	90	80	50	35	1
Incense-cedar	ICO	-	110	100	70	55	1
Conifers, misc.	CMO	-	90	80	50	35	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

\* The northern portion of timber value area 9 consists of the following counties: Alpine, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, San Benito, San Joaquin, Stanislaus, and Tulare.

**TIMBER VALUE AREA 9  
NORTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	180	170	140	125	40
Sugar pine	SPY	180	170	140	125	40
Fir	FY	80	70	40	25	1
Douglas-fir	DFY	80	70	40	25	1
Incense-cedar	ICY	90	80	50	35	1
Conifers, miscellaneous	CMY	60	50	20	5	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	200	190	160	145	60
Salvage sugar pine	ZSP	200	190	160	145	60
Salvage fir	ZF	70	60	30	15	1
Salvage Douglas-fir	ZDF	70	60	30	15	1
Salvage incense-cedar	ZIC	100	90	60	45	1
Salvage misc. conifers	ZCM	60	50	20	5	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	140	130	100	85	1
Salvage sugar pine	ASP	140	130	100	85	1
Salvage fir	AF	60	50	20	5	1
Salvage Douglas-fir	ADF	60	50	20	5	1
Salvage incense-cedar	AIC	70	60	30	15	1
Salvage misc. conifers	ACM	50	40	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1992 THROUGH JUNE 30, 1992  
(Adopted by the California State Board of Equalization, December 11, 1991)

TIMBER VALUE AREA 9  
SOUTHERN PORTION\*

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	-	60	50	20	5	1
Sugar pine	SPO	-	60	50	20	5	1
Fir	FO	-	10	1	1	1	1
Douglas-fir	DFO	-	10	1	1	1	1
Incense-cedar	ICO	-	20	10	1	1	1
Conifers, misc.	CMO	-	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

\* The southern portion of timber value area 9 consists of the following 9 counties: Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.

**TIMBER VALUE AREA 9  
SOUTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	30	20	1	1	1
Sugar pine	SPY	30	20	1	1	1
Fir	FY	10	1	1	1	1
Douglas-fir	DFY	10	1	1	1	1
Incense-cedar	ICY	20	10	1	1	1
Conifers, miscellaneous	CMY	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	30	20	1	1	1
Salvage sugar pine	ZSP	30	20	1	1	1
Salvage fir	ZF	10	1	1	1	1
Salvage Douglas-fir	ZDF	10	1	1	1	1
Salvage incense-cedar	ZIC	10	1	1	1	1
Salvage misc. conifers	ZCM	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	20	10	1	1	1
Salvage sugar pine	ASP	20	10	1	1	1
Salvage fir	AF	5	1	1	1	1
Salvage Douglas-fir	ADF	10	1	1	1	1
Salvage incense-cedar	AIC	10	1	1	1	1
Salvage misc. conifers	ACM	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

TO-08A-0461V